

29 McCone County 0566 Vida Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification					
Business Manager/Clerk:	Della Van Horn	Phone #: (406) 485-3600			
(Signature)		(Date)			
Chair, Board of Trustees:	Darren Dowse				
(Signature)		(Date)			
County Superintendant	Nita Crockett				
(Signature)		(Date)			

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

29 McCone County 0566 Vida Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040727	84.358A
004	Bus Sale	LOCAL		
005	interest	LOCAL	local	
006	Flex (Finks)	LOCAL		
015	State OTO Capital Invest & Deferred Maintenance	STATE		state



FY2015-16

29 McCone County 0566 Vida Elem

Balance Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,240.29	29,113.62	126,605.10	92.34
02	Taxes Receivable - Real and Personal (120-149)	5,493.73	604.17	1,387.05	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	64,734.02	29,717.79	127,992.15	92.34
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)	5,493.73	604.17	1,387.05	
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	59,240.29	29,113.62	126,605.10	92.34
52	TOTAL FUND BALANCE/EQUITY	59,240.29	29,113.62	126,605.10	92.34
53	TOTAL LIABILITIES AND FUND BALANCE	64,734.02	29,717.79	127,992.15	92.34



FY2015-16

29 McCone County 0566 Vida Elem

Dalance Sheet					
		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS		. ,	` '	. ,
01	Cash & Investments (101-119) Less Warrants Payable (620)	213.78	18,282.24	42,596.39	
02	Taxes Receivable - Real and Personal (120-149)	32.14	10,202.21	12,00000	
03	Taxes Receivable - Protested (150-159)	32.11.			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	245.92	18,282.24	42,596.39	
DE	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DE	FERRED INFLOWS				
36	Deferred Inflows (680)	32.14			
FUI	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	213.78	18,282.24	42,596.39	
52	TOTAL FUND BALANCE/EQUITY	213.78	18,282.24	42,596.39	
53	TOTAL LIABILITIES AND FUND BALANCE	245.92	18,282.24	42,596.39	



FY2015-16

29 McCone County 0566 Vida Elem

	Dalance Sheet					
		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)					
02	Taxes Receivable - Real and Personal (120-149)					
03	Taxes Receivable - Protested (150-159)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS					
DEI	FERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEI	FERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	ND BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
48	Fund Balance for Budget					
52	TOTAL FUND BALANCE/EQUITY					
53	TOTAL LIABILITIES AND FUND BALANCE					



FY2015-16

29 McCone County 0566 Vida Elem

	Dalance Sheet					
		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)	
ASS	SETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS					
DEI	FERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEI	FERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	ND BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
48	Fund Balance for Budget					
52	TOTAL FUND BALANCE/EQUITY					
53	TOTAL LIABILITIES AND FUND BALANCE					
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FY2015-16

29 McCone County 0566 Vida Elem

	Dalance Sheet					
		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)	
ASS	ETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,126.80	153,363.26			
02	Taxes Receivable - Real and Personal (120-149)					
03	Taxes Receivable - Protested (150-159)					
04	Receivables from Other Funds (160-179)					
05	Due From Other Governments (180)					
06	Other Current Assets (190-210)					
07	Inventories (220 & 230)					
08	Prepaid Expenses (240)					
09	Deposits (250)					
20	TOTAL ASSETS AND OTHER DEBITS	1,126.80	153,363.26			
DEF	FERRED OUTFLOWS					
21	Deferred Outflows (501)					
LIA	BILITIES					
22	Payable to Other Funds (601-606)					
23	Due to Other Governments (611)					
25	Other Current Liabilities (621-679)					
27	Other Liabilities (690 - 699)					
35	TOTAL LIABILITIES					
DEF	FERRED INFLOWS					
36	Deferred Inflows (680)					
FUN	ND BALANCE/EQUITY					
37	Reserve for Inventories (951)					
38	Reserve for Encumbrances (953)					
39	Reserve for Endowments (954)					
47	TIF Fund Balance For Budget					
48	Fund Balance for Budget	1,126.80	153,363.26			
52	TOTAL FUND BALANCE/EQUITY	1,126.80	153,363.26			
53	TOTAL LIABILITIES AND FUND BALANCE	1,126.80	153,363.26			
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FY2015-16

29 McCone County 0566 Vida Elem

Railding Fund		Da	nance Sneet			
ASSETS, LIABILITIES, AND FUND BALANCE (60) (61) (70) (71) ASSETS AND OTHER DEBITS 1 Cash & Investments (101-119) Less Warrants Payable (620) (70) (71) (71) (71) (71) (71) (71) (71) (71			Building Fund			Industrial Arts Fund
ASSETS AND OTHER DEBITS				runa	Enter prise Fund	
ASSETS AND OTHER DEBITS						
ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 3,061.11 117,551.79 02 Taxes Receivable - Real and Personal (120-149) 337.05 03 Taxes Receivable - Protested (150-159) 9 04 Receivables from Other Funds (161-179) 9 05 Due Frum Other Funds (161-179) 9 06 Other Current Assets (190-210) 9 07 Inventories (220 & 230) 9 08 Prepald Expenses (240) 9 09 Deposits (250) 9 10 Land and Land Improvements (311-322) 9 11 Buildings and Building Improvements (311-322) 9 12 Machinery and Equipment (341 & 342) 9 13 Construction Work in Progress (351) 9 10 TOTAL ASSETS AND OTHER DEBITS 3,061.11 117,888.84 117,888.8		ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
Taxes Receivable - Real and Personal (120-149) 337.05	ASS	ETS AND OTHER DEBITS				
Taxes Receivable - Real and Personal (120-149) 337.05	01	Cash & Investments (101-119) Less Warrants Pavable (620)	3.061.11	117.551.79		
103 Taxes Receivable - Protested (150-159)	_		3,001.11			
04 Receivables from Other Funds (160-179)	_	` ′		337.03		
Discrimination Disc	_	` ′				
Def Other Current Assets (190-210)	-					
107 Inventories (220 & 230)	_					
08 Prepaid Expenses (240)	07					
09 Deposits (250)	08					
10	09					
11 Buildings and Building Improvements (331 & 332)	10	-				
12 Machinery and Equipment (341 & 342)	11	_				
20 TOTAL ASSETS AND OTHER DEBITS 3,061.11 117,888.84	12					
DEFERRED OUTFLOWS	13	Construction Work in Progress (351)				
Deferred Outflows (501) DIABILITIES DEFERRED INFLOWS Deferred Inflows (680) 337.05 DEFERRED INFLOWS DIABILITIES	20	TOTAL ASSETS AND OTHER DEBITS	3,061.11	117,888.84		
LIABILITIES	DEF	TERRED OUTFLOWS				
22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 30 Lease Obligations Payable (730) 31 Compensated Absences Payable (760) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 51 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	21	Deferred Outflows (501)				
23 Due to Other Governments (611)	LIA	BILITIES				
23 Due to Other Governments (611)	22	Payable to Other Funds (601-606)				
25 Other Current Liabilities (621-679)	23					
29 Notes Payable - Noncurrent (720)	25	Other Current Liabilities (621-679)				
30 Lease Obligations Payable (730)	27	Other Liabilities (690 - 699)				
32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 57 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 51 TOTAL FUND BALANCE/EQUITY 32 Reserve for Encumbrances (953) 43 Reserve for Encumbrances (953) 44 Unrestricted Net Assets (940) 45 TIF Fund Balance For Budget 46 Fund Balance for Budget 47 TIF Fund Balance for Budget 48 Fund Balance for Budget 49 January 117,551.79	29	Notes Payable - Noncurrent (720)				
33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) 337.05 FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 51 TOTAL FUND BALANCE/EQUITY 33 Not 1117,551.79 36 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	30	Lease Obligations Payable (730)				
35 TOTAL LIABILITIES	32	Compensated Absences Payable (760)				
DEFERRED INFLOWS 337.05	33	Net Pension Liability (770)				
36 Deferred Inflows (680) 337.05 FUND BALANCE/EQUITY 37 Reserve for Inventories (951)	35	TOTAL LIABILITIES				
### FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	DEF	TERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 49 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 51 TOTAL FUND BALANCE/EQUITY 52 TOTAL FUND BALANCE/EQUITY 53 Reserve for Inventories (951) 54 Reserve for Inventories (951) 55 Invested Net Assets (940) 56 Invested Net Assets (940) 57 Invested in Capital Assets, Net of Related Debt 58 TOTAL FUND BALANCE/EQUITY 59 Invested Net Assets (953) 50 Invested in Capital Assets, Net of Related Debt 59 Invested in Capital Assets, Net of Related Debt	36	Deferred Inflows (680)		337.05		
38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 3,061.11 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	FUN	ID BALANCE/EQUITY				
41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 3,061.11 117,551.79 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	37	Reserve for Inventories (951)				
47 TIF Fund Balance For Budget 3,061.11 117,551.79 48 Fund Balance for Budget 3,061.11 117,551.79 50 Invested in Capital Assets, Net of Related Debt 3,061.11 117,551.79 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	38	Reserve for Encumbrances (953)				
48 Fund Balance for Budget 3,061.11 117,551.79 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	41	Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	47	TIF Fund Balance For Budget				
52 TOTAL FUND BALANCE/EQUITY 3,061.11 117,551.79	48	Fund Balance for Budget	3,061.11	117,551.79		
	50	Invested in Capital Assets, Net of Related Debt				
53 TOTAL LIABILITIES AND FUND BALANCE 3,061.11 117,888.84	52	TOTAL FUND BALANCE/EQUITY	3,061.11	117,551.79		
	53	TOTAL LIABILITIES AND FUND BALANCE	3,061.11	117,888.84		



FY2015-16

29 McCone County 0566 Vida Elem

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ETS AND OTHER DEBITS				
Cash & Investments (101-119) Less Warrants Payable (620)				
Receivables from Other Funds (160-179)				
Due From Other Governments (180)				
Other Current Assets (190-210)				
Inventories (220 & 230)				
Prepaid Expenses (240)				
Deposits (250)				
Land and Land Improvements (311-322)				
Buildings and Building Improvements (331 & 332)				
Machinery and Equipment (341 & 342)				
Construction Work in Progress (351)				
TOTAL ASSETS AND OTHER DEBITS				
ERRED OUTFLOWS				
Deferred Outflows (501)				
BILITIES				
Payable to Other Funds (601-606)				
Due to Other Governments (611)				
Other Current Liabilities (621-679)				
Other Liabilities (690 - 699)				
Notes Payable - Noncurrent (720)				
Lease Obligations Payable (730)				
Compensated Absences Payable (760)				
Net Pension Liability (770)				
TOTAL LIABILITIES				
TERRED INFLOWS				
Deferred Inflows (680)				
D BALANCE/EQUITY				
Reserve for Encumbrances (953)				
Unrestricted Net Assets (940)				
Invested in Capital Assets, Net of Related Debt				
TOTAL FUND BALANCE/EQUITY				
TOTAL LIABILITIES AND FUND BALANCE				
	Cash & Investments (101-119) Less Warrants Payable (620) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) Land and Land Improvements (311-322) Buildings and Building Improvements (331 & 332) Machinery and Equipment (341 & 342) Construction Work in Progress (351) TOTAL ASSETS AND OTHER DEBITS ERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) Notes Payable - Noncurrent (720) Lease Obligations Payable (730) Compensated Absences Payable (760) Net Pension Liability (770) TOTAL LIABILITIES ERRED INFLOWS Deferred Inflows (680) D BALANCE/EQUITY Reserve for Encumbrances (953) Unrestricted Net Assets (940) Invested in Capital Assets, Net of Related Debt TOTAL FUND BALANCE/EQUITY	ASSETS, LIABILITIES, AND FUND BALANCE (72) ETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) Land and Land Improvements (311-322) Buildings and Building Improvements (331 & 332) Machinery and Equipment (341 & 342) Construction Work in Progress (351) TOTAL ASSETS AND OTHER DEBITS ERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) Notes Payable - Noncurrent (720) Lease Obligations Payable (730) Compensated Absences Payable (760) Net Pension Liability (770) TOTAL LIABILITIES ERRED INFLOWS Deferred Inflows (680) D BALANCE/EQUITY Reserve for Encumbrances (953) Unrestricted Net Assets (940) Invested in Capital Assets, Net of Related Debt TOTAL FUND BALANCE/EQUITY	ASSETS, LIABILITIES, AND FUND BALANCE (72) (73) ETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) Land and Land Improvements (311-322) Buildings and Building Improvements (331 & 332) Machinery and Equipment (341 & 342) Construction Work in Progress (351) TOTAL ASSETS AND OTHER DEBITS ERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) Notes Payable - Noncurrent (720) Lease Obligations Payable (750) Net Pension Liability (770) TOTAL LIABILITIES ERRED INFLOWS Deferred Inflows (680) D BALANCE/EQUITY Reserve for Encumbrances (953) Unrestricted Net Assets (940) Invested in Capital Assets, Net of Related Debt TOTAL FUND BALANCE/EQUITY	Enterprise Fund



FY2015-16

29 McCone County 0566 Vida Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

29 McCone County 0566 Vida Elem

	D			
	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			504.31	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			504.31	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			504.31	
52 TOTAL FUND BALANCE/EQUITY			504.31	
53 TOTAL LIABILITIES AND FUND BALANCE			504.31	



FY2015-16

29 McCone County 0566 Vida Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,216.27	29,231.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	2,216.27	29,231.01		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	2,216.27	29,231.01		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	2,216.27	29,231.01		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	2,216.27	29,231.01		



FY2015-16

29 McCone County 0566 Vida Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



FY2015-16

29 McCone County 0566 Vida Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



FY2015-16

29 McCone County

0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

urren	t Revenues, Other Fina	ancing Sources and Residual Equity Transfers In:		Fund Code
RC	Revenue		2015 Value	2016 Value
	1110 District Tax Le	evy	73,568.43	89,555.
	1117 District Levy -	Distn of Pr Yr's Prot/Dlq Taxes	1,997.27	2,914.
	1190 Penalties and I	nterest on Taxes	267.10	291.
	1510 Interest Earnin	gs	469.42	715.
	1900 Other Revenue	from Local Sources	513.52	774.
	3110 Direct State Ai	d	91,811.29	104,449.
	3111 Quality Educat	or	9,186.84	9,339
	3112 At Risk Studer	nt	55.42	49.
	3113 Indian Educati	on For All	489.60	522
	3114 American India	an Achievement Gap	200.00	820.
	3115 State Spec Ed	Allowable Cost Pymt to Districts	3,349.50	3,780
	3116 Data For Achie	evement	360.00	500
	3118 Natural Resour	rce Development	654.26	1,172
	3444 State School B	-	20,453.27	20,453
	3446 SB96 Block G	rant Reimbursement	4,012.86	0
	Summent Devenues Othe	er Financing Sources and Residual Equity Transfers In:	207,388.78	235,338
urren	t Expenditures, Other	Financing Uses and Residual Equity Transfers Out:		Fund Code
ırren	t Expenditures, Other Program Functio	Financing Uses and Residual Equity Transfers Out:	2015 Value	
ırren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary	2015 Value	Fund Code
ırren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction		Fund Code 2016 Value
rren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries	106,898.23	Fund Code 2016 Value
ırren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	106,898.23 11,758.46	Fund Code 2016 Value 126,380 10,367
rren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	106,898.23 11,758.46 3,457.50	Fund Code 2016 Value 126,380 10,367 2,994
ırren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services	106,898.23 11,758.46 3,457.50 720.00	Fund Code 2016 Value 126,380 10,367 2,994
ırren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services	106,898.23 11,758.46 3,457.50 720.00 2,723.45	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338
rren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218
rren	t Expenditures, Other Program Functio 1XX Regular Educa	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346
rren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX	Financing Uses and Residual Equity Transfers Out: In Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries 3XX Purchased Professional and Technical Services	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66 60.44 475.00	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX	Financing Uses and Residual Equity Transfers Out: In Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries 3XX Purchased Professional and Technical Services 5XX Other Purchased Services	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66 60.44 475.00 1,062.67	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX	Financing Uses and Residual Equity Transfers Out: In Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 810 Dues and Fees	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66 60.44 475.00 1,062.67 3,615.50	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX 1	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 810 Dues and Fees 8XX Other Expenditures	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66 60.44 475.00 1,062.67	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346 0 475 1,937
ırren	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX 1	Financing Uses and Residual Equity Transfers Out: In Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 810 Dues and Fees 8XX Other Expenditures Support Services - Business	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66 60.44 475.00 1,062.67 3,615.50 0.00	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346 0 475 1,937 0 1,497
	t Expenditures, Other Program Functio 1XX Regular Educa 1XXX 1	Financing Uses and Residual Equity Transfers Out: n Object tion Programs - Elementary/Secondary Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 8XX Other Expenditures Support Services - General Administration 1XX Personal Services - Salaries 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 810 Dues and Fees 8XX Other Expenditures	106,898.23 11,758.46 3,457.50 720.00 2,723.45 26,554.09 5,700.00 1,226.66 60.44 475.00 1,062.67 3,615.50	Fund Code 2016 Value 126,380 10,367 2,994 63 2,338 12,218 25,000 4,346



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

urrent Expenditur	es, Other Fin	ancing Us	ses and Residual Equity Tr	ansfers Out:			Fund (Code 0
RC Program	Function	Object				2015 Value	2016 Val	lue
	26XX Ope	ration an	d Maintenance of Plant Ser	vices				
		1XX Po	ersonal Services - Salaries			8,104.57	10	,084.2
		4XX Pt	archased Property Services			9,734.81	7	,799.4
		5XX O	ther Purchased Services			1,949.75	1	,949.7
		6XX St	applies and Materials			1,481.82	1	,772.9
		8XX O	ther Expenditures			200.00		0.0
	27XX Stud	dent Tran	sportation Services					
		1XX Pe	ersonal Services - Salaries			3,246.10	3	,028.5
		5XX O	ther Purchased Services			88.36		960.2
280 Specia	l Education -	Local and	d State					
	62XX Res	ources Tr	ansferred to Other School	Districts or Coope	eratives			
		920 Re	sources Transferred to Other	School Districts o	or Cooperatives	4,911.60	5	,604.3
910 Food S	Services							
	31XX Foo	d Services						
			applies and Materials		=	212.07		293.4
otal Current Exper	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers Out	t :	200,627.92	225	,814.8
			Schedule Of Cha	<mark>anges Works</mark> l	heet		Fund (Code 0
Beginning Fund Bala	ance						49,716.34	(1)
Total Current Reven	ues, Other Fin	nancing So	ources and Residual Equity T	ransfers In			235,338.76	(2)
Total Current Expen	ditures, Other	Financing	g Uses and Residual Equity T	Transfers Out			225,814.81	(3)
Increase/Decrease of	Reserve for	Inventories	3					
This Year		0.00	Less Last Year	0.00	(4a)	0.00		
	Reserve for I	Encumbra	nces					
Increase/Decrease of								
Increase/Decrease of This Year		0.00	Less Last Year	0.00	(4b)	0.00		
		0.00	Less Last Year	0.00	(4b)	0.00	0.00	(4)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current	t Revenues, Other Financ	ing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	code 10
PRC	Revenue						2015 Value	2016 Va	alue
	1110 District Tax Levy						2,308.71	7	,670.47
	1190 Penalties and Inte	rest on Tax	kes				19.95		16.56
	1510 Interest Earnings						250.89		216.20
	2220 County On-Sched	ule Trans	Reimb				9,398.45	17	,532.36
	3210 State On-Schedule	e Trans Re	imb				9,410.21	12	,942.50
	3444 State School Bloc	k Grant					1,031.07	1	,031.07
	3446 SB96 Block Gran	t Reimbur	sement				382.39		0.00
Total C	urrent Revenues, Other I	inancing	Sources and Residual Equ	iity Transfer	s In:		22,801.67	39	,409.16
<mark>Current</mark>	t Expenditures, Other Fir	nancing Us	ses and Residual Equity T	ransfers Out	t :			Fund (Code 10
PRC	Program Function	Object					2015 Value	2016 Va	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondary	y					
	27XX Stu	dent Tran	sportation Services						
		1XX P	ersonal Services - Salaries				22,865.49	24	,032.91
				e Benefits			1,018.06		930.30
		27XX Student Transportation Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 4XX Purchased Property Services 5XX Other Purchased Services					7,488.45		,723.67
							3,049.89	3	3,521.73
			upplies and Materials				40.48		347.47
D. 4-1 C			ther Expenditures	·4 . To	0.4		0.00	20	109.13
Total Ci	urrent Expenditures, Oth	ier Financ	ing Uses and Residual Equ	-			34,462.37		5,665.21
			Schedule Of Ch	anges W	<mark>orksl</mark>	neet		Fund (Code 10
Beginn	ing Fund Balance							26,369.67	(1)
Total C	Current Revenues, Other Fi	nancing So	ources and Residual Equity	Transfers In				39,409.16	(2)
Total C	Current Expenditures, Other	r Financing	g Uses and Residual Equity	Transfers Ou	ıt			36,665.21	(3)
Increas	se/Decrease of Reserve for	Inventorie	S						
T	This Year	0.00	Less Last Year	0	.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces						
T	This Year	0.00	Less Last Year	0	.00	(4b)	0.00		
								0.00	(4)
Ending	Fund Balance $(1 + 2 - 3 +$	4)						29,113.62	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current	t Revenues, Ot	<mark>her Financi</mark>	ng Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 11
PRC	Revenue						2015 Value	2016 Va	alue
	1110 Distri	ct Tax Levy					10,928.01	22	,771.93
	1190 Penalt	ies and Inter	est on Tax	tes			39.10		48.94
	1510 Intere	st Earnings					1,159.28	1.	,047.27
Fotal C	urrent Revenu	es, Other F	inancing	Sources and Residual Equ	ity Transfers In:		12,126.39	23	,868.14
<mark>Current</mark>	t Expenditures	, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 11
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regula	r Education	Progran	s - Elementary/Secondary	7				
		27XX Stud	lent Tran	sportation Services					
			7XX Pı	operty and Equipment Acq	uisition		68,148.75		0.00
Fotal C	urrent Expend	litures, Oth	er Financ	ing Uses and Residual Equ	uity Transfers Out	:	68,148.75		0.00
				Schedule Of Ch	<mark>anges Worksl</mark>	reet		Fund (Code 11
Beginn	ing Fund Balaı	nce						102,736.96	(1)
Total C	Current Revenu	es, Other Fin	ancing So	ources and Residual Equity	Γransfers In			23,868.14	(2)
Total C	Current Expend	tures, Other	Financing	Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	e/Decrease of	Reserve for I	nventories	S					
T	his Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of 1	Reserve for I	Encumbra	nces					
Т	his Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Currei	nt Revenues, (Other Financi	ing Sourc	es and Residual Equity Tra	nsfers In:			Fund C	code 12
PRC	Revenue						2015 Value	2016 Va	alue
	4550 Fede	eral Child Nut	rition				233.22		219.20
Total (Current Reve	nues, Other F	inancing	Sources and Residual Equi	and Residual Equity Transfers In: 233.22				
Currei	nt Expenditur	es, Other Fin	ancing U	ses and Residual Equity Tr	ansfers Out:			Fund (Code 12
PRC	Program 910 Food S	Function Services 31XX Food	Object d Services	s			2015 Value	2016 Val	lue
				upplies and Materials			215.64		193.52
Total (Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers Ou	t:	215.64		193.52
				Schedule Of Cha	anges Works	heet		Fund (Code 12
Begin	ning Fund Bal	ance						66.66	(1)
Total	Current Rever	nues, Other Fir	nancing So	ources and Residual Equity T	ransfers In			219.20	(2)
Total	Current Exper	ditures, Other	Financing	g Uses and Residual Equity 7	Transfers Out			193.52	(3)
Increa	se/Decrease o	f Reserve for I	Inventorie	S					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for I	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)					92.34	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Curren	t Revenues, Other I	Financing Source	es and Residual Equity T	ransfers In:			Fund C	Code 13
PRC	Revenue					2015 Value	2016 Va	alue
	1110 District Tax	k Levy				5,073.84		416.25
	1190 Penalties ar	nd Interest on Tax	es			8.59		10.69
	1510 Interest Ear	rnings				25.24		17.59
Total C	urrent Revenues, O	ther Financing S	Sources and Residual Eq	uity Transfers In	:	5,107.67		444.53
Curren	t Expenditures, Oth	ner Financing Us	es and Residual Equity T	Transfers Out:			Fund (Code 13
PRC	Program Fund	ction Object				2015 Value	2016 Va	lue
		ucation Program X Instruction	s - Elementary/Secondar	ry				
		5XX O	ther Purchased Services			4,096.00		,180.80
Total C	urrent Expenditure	es, Other Financi	ing Uses and Residual Eq	quity Transfers O	ut:	4,096.00	4	,180.80
			Schedule Of Cl	<mark>hanges Work</mark>	sheet		Fund (Code 13
Beginn	ing Fund Balance						3,950.05	(1)
Total C	Current Revenues, Ot	ther Financing So	urces and Residual Equity	Transfers In			444.53	(2)
Total C	Current Expenditures	, Other Financing	Uses and Residual Equity	Transfers Out			4,180.80	(3)
Increas	se/Decrease of Reser	ve for Inventories						
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reser	ve for Encumbrar	aces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2	2 - 3 + 4)					213.78	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues,	Other Financ	ing Sourc	es and Residual Equity Tr	ansfers In	:			Fund C	Code 14
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	erest Earnings						139.28		156.66
	2240 Cou	ınty Retiremer	nt Distribu	tion				27,963.97	18	,808.41
Total C	Current Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transf	ers In:		28,103.25	18	,965.07
Curren	ıt Expenditu	res, Other Fin	nancing Us	ses and Residual Equity T	ransfers O	ut:			Fund (Code 14
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regu	ılar Educatio	n Progran	ns - Elementary/Secondary	y					
		1XXX Ins	truction							
				ersonal Services - Employee				15,335.65	17	,861.13
		23XX Sup	_	ices - General Administrat						
				ersonal Services - Employee	e Benefits			8.67		0.00
		25XX Sup	_	ices - Business	D (".			545.04		5.0 F5
		ACVV O		ersonal Services - Employee				745.24		763.57
		26XX Ope		d Maintenance of Plant Se				1 162 69	1	125 10
		27VV Stu		ersonal Services - Employee sportation Services	e Denemis			1,162.68	1	,425.18
		ZIAA Stu		ersonal Services - Employee	e Renefits			3,745.98	3	3,824.54
Total C	Current Expe	enditures, Oth		ing Uses and Residual Equ		fers Out	:	20,998.22		3,874.42
				Schedule Of Ch	anges V		heet		Fund (Code 14
Begini	ning Fund Ba	lance							23,191.59	(1)
Total (Current Reve	nues, Other Fi	nancing So	ources and Residual Equity	Transfers Ir	ı			18,965.07	(2)
Total (Current Expe	nditures, Other	r Financing	g Uses and Residual Equity	Transfers C	Out			23,874.42	(3)
Increa	se/Decrease o	of Reserve for	Inventorie	S						
	This Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increa	se/Decrease o	of Reserve for	Encumbra	nces						
-	This Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Baland	ce (1 + 2 - 3 +	4)						18,282.24	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Curre	ent Revenues, Other Finan	<mark>cing Sourc</mark>	es and Residual Equity T	cansfers In:		Fund Code 15	<mark>;</mark>	
PRC	Revenue					2016 Value		
003	Title VI,Part B,Subpart 1,S	Small Rura	l Schools(SRS)					
	4120 Title VI, Part B,	Subpart 1, S	Small Rural Schools (SRS)			9,700.51		
004	Bus Sale							
	1900 Other Revenue fr	om Local S	Sources			1,000.00)	
005 i	interest					200.0		
006	1510 Interest Earnings					380.06		
006	Flex (Finks) 1900 Other Revenue fi	om Local (Larmana			2 969 00		
						2,868.00	=	
Total	Current Revenues, Other	Financing	Sources and Residual Equ	iity Transfers In:		13,948.57		
Curre	ent Expenditures, Other Fi	nancing Us	ses and Residual Equity T	ransfers Out:			Fund (Code 15
PRC	Program Function	Object				2015 Value	2016 Val	lue
003	Title VI,Part B,Subpart 1,S	Small Rura	l Schools(SRS)					
	412 Title VI, Part B, S	ubpart 1, S	small rural Schools (SRS)					
	1XXX Ins	struction						
		6XX S	applies and Materials			_		,700.51
			003 Su	ıbtotal			9	,700.51
015	State OTO Capital Invest &							
	366 OTO Capital Inve							
	20AA Op		d Maintenance of Plant Sourchased Property Services	ervices			1.4	,247.77
		4AA 1	015 Su	ihtotal		_		,247.77
Total	Current Expenditures, Ot	her Financ				=		,948.28
			Schedule Of Ch				Fund (Code 15
Begi	nning Fund Balance						52,596.10	(1)
Tota	l Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In			13,948.57	(2)
Tota	l Current Expenditures, Othe	er Financing	g Uses and Residual Equity	Transfers Out			23,948.28	(3)
Incre	ease/Decrease of Reserve for	Inventorie	S					
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Incre	ease/Decrease of Reserve for	Encumbra	nces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endi	ng Fund Balance (1 + 2 - 3 +	- 4)					42,596.39	(5)
Endi	ing rund balance (1 + 2 - 3 +	+)					+4,370.39	(3)



FY2015-16

29 McCone County 0566 Vida Elem

Project Reporter Summaries Project Reporter Difference Revenues **Expenditures** 9,700.51 9,700.51 0.00 003 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 004 Bus Sale 1,000.00 0.00 1,000.00 005 interest 380.06 0.00380.06 2,868.00 2,868.00 006 Flex (Finks) 0.00015 State OTO Capital Invest & Deferred Maintenance 0.00 14,247.77 -14,247.77 -9,999.71 **Total** 13,948.57 23,948.28



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Other Fir	nancing Sourc	es and Residual Equity Tra	ansfers In:			Fund C	code 28
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earni	ngs				6.89		9.97
	3281 State Technol	ogy Aid				209.14		229.48
Total C	urrent Revenues, Oth	er Financing	Sources and Residual Equi	ity Transfers In:		216.03		239.45
Curren	t Expenditures, Other	Financing U	ses and Residual Equity Tr	ansfers Out:			Fund (Code 28
PRC	Program Functi	on Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures,	Other Financ	ing Uses and Residual Equ	ity Transfers Out	:	0.00		0.00
			Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund (Code 28
Beginn	ning Fund Balance						887.35	(1)
Total (Current Revenues, Othe	er Financing So	ources and Residual Equity 7	Transfers In			239.45	(2)
Total (Current Expenditures, C	Other Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve	for Inventorie	S					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve	for Encumbra	nces					
٦	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 -	3 + 4)					1,126.80	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current	t Revenues, Other Finan	cing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	ode 29
PRC	Revenue						2015 Value	2016 Va	lue
	1510 Interest Earnings	S					770.07	1.	,250.67
	3445 State Combined	Fund School	ol Block Grant				4,811.28	4	,811.28
	3447 SB96 Combined	Block Grai	nt Reimbursement				462.14		0.00
	3460 Montana Oil and	l Gas Tax					49,234.98	18	,875.96
Total C	urrent Revenues, Other	Financing	Sources and Residual Equ	ity Transfers	In:		55,278.47	24	,937.91
Current	t Expenditures, Other Fi	inancing U	ses and Residual Equity Ti	ransfers Out:				Fund (Code 29
PRC	Program Function	Object					2015 Value	2016 Val	lue
	=	_	ns - Elementary/Secondary	7					
	1XXX In								
			upplies and Materials				760.25		262.15
	23XX Su		ices - General Administrat	tion			0.00		010.00
	25VV C		ies and Fees				0.00	1	,010.00
	25AA Su		ices - Business upplies and Materials				0.00		71.70
Total C	urrent Expenditures. Of		ing Uses and Residual Equ	uity Transfers	Ont:		760.25	1	71.79
			Schedule Of Ch					Fund (
Beginn	ning Fund Balance			an and a second				129,769.29	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equity 1	Transfers In				24,937.91	(2)
Total C	Current Expenditures, Oth	er Financing	g Uses and Residual Equity	Transfers Out				1,343.94	(3)
Increas	se/Decrease of Reserve for	r Inventorie	S						
Т	This Year	0.00	Less Last Year	0.0	0	(4a)	0.00		
Increas	se/Decrease of Reserve for	r Encumbra	nces						
Т	This Year	0.00	Less Last Year	0.0	0	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3 - 3)$	+ 4)						153,363.26	(5)



FY2015-16

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Curren	t Revenues, Other Financi		Fund C	code 60				
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earnings					23.69		27.08
Total C	urrent Revenues, Other F	23.69		27.08				
Curren	t Expenditures, Other Fin	ancing Us	es and Residual Equity	Transfers Out:			Fund C	Code 60
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures, Oth	er Financi	ing Uses and Residual E	quity Transfers Out:		0.00		0.00
	Schedule Of Changes Worksheet							
Beginn	ning Fund Balance						3,034.03	(1)
Total C	Current Revenues, Other Fir	nancing So	urces and Residual Equity	Transfers In			27.08	(2)
Total C	Current Expenditures, Other	Financing	Uses and Residual Equit	y Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve for l	Inventories	3					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
Γ	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)					3,061.11	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	nt Revenues, Other Financ	<mark>ing Sourc</mark>	es and Residual Equity Tra	ansfers In:				Fund C	Code 61
PRC	Revenue						2015 Value	2016 Va	alue
	1110 District Tax Levy						32.26		0.00
	1190 Penalties and Inte	rest on Ta	xes				8.36	5 0.00	
	1510 Interest Earnings						1,186.29	1,073.4	
Total (Current Revenues, Other I	Financing	Sources and Residual Equi	ity Transfers	In:		1,226.91	1	,073.47
Curren	nt Expenditures, Other Fir	nancing U	ses and Residual Equity Tr	ansfers Out:				Fund (Code 61
PRC	Program Function	Object					2015 Value	2016 Val	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondary	,					
	26XX Ope	eration an	d Maintenance of Plant Se	rvices					
		4XX P	urchased Property Services				0.00	31	,597.27
		6XX S	upplies and Materials				1,802.00		210.10
		8XX C	ther Expenditures				0.00	2	,854.84
Total (Current Expenditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers	Out	:	1,802.00	34	,662.21
			Schedule Of Ch	anges Wo	rksł	neet		Fund (Code 61
Begin	ning Fund Balance							151,140.53	(1)
Total	Current Revenues, Other Fi	nancing So	ources and Residual Equity T	Transfers In				1,073.47	(2)
Total	Current Expenditures, Other	r Financin	g Uses and Residual Equity	Transfers Out				34,662.21	(3)
Increa	se/Decrease of Reserve for	Inventorie	s						
,	This Year	0.00	Less Last Year	0.0	00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbra	nces						
,	This Year	0.00	Less Last Year	0.0	0	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						117,551.79	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current	t Revenues, Other Financi	ing Source	s and Residual Equity	Transfers In:			Fund C	ode 84
PRC	Revenue					2015 Value	2016 Va	lue
	1510 Interest Earnings					3.75		4.37
	1900 Other Revenue fro	m Local So	nurces			44.80		9.36
Total C	urrent Revenues, Other F	48.55		13.73				
Total Ci	urrent Revenues, Other F	mancing S	ources and Residual E	quity Transfers III.		46.33		13.73
Current	t Expenditures, Other Fin	ancing Use	es and Residual Equity	Transfers Out:			Fund C	Code 84
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total C	urrent Expenditures, Oth	er Financi	ng Uses and Residual E	Equity Transfers Out:		0.00		0.00
			Schedule Of C	<mark>Changes Worksh</mark>	eet		Fund C	Code 84
Beginn	ing Fund Balance						490.58	(1)
Total C	Current Revenues, Other Fir	nancing Sou	rces and Residual Equit	y Transfers In			13.73	(2)
Total C	Current Expenditures, Other	Financing	Uses and Residual Equi	ty Transfers Out			0.00	(3)
Increas	e/Decrease of Reserve for I	Inventories						
T	his Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
T	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 - 3 +	4)					504.31	(5)



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Detail Expenditure

Fund	Accou	unt		Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	95,443.50	104,417.06
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	210.56	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	171.53	162.25
XX	XXX	26XX	41X	Energy Utility Services	8,315.17	6,449.28
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	4,096.00	4,180.80
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



FY2015-16

29 McCone County 0566 Vida Elem

Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

a.	Instructional Block Grant Entitlement	3,780.00
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	3,780.00
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	1,260.00
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	5,443.20
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	5,604.36
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE	

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

0.00



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Special Education Reversion

		L	peciai Euuc				
Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,604.36	0.00	0.00	0.00	0.00
Totals			5,604.36	0.00	0.00	0.00	0.00

5,604.36

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Gove	rnmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
	Buildings	60,000.00	0.00	0.00	0.00	60,000.00
***	Machinery and Equipment	232,076.00	0.00	25,000.00	0.00	257,076.00
	Totals at Historical Cost	292,076.00	0.00	25,000.00	0.00	317,076.00
Depreciation						
	Building Accum	34,200.00	0.00	0.00	0.00	34,200.00
	Machinery and Equipment Accum	105,223.58	0.00	4,700.00	0.00	109,923.58
	Total Accumulated Depreciation	139,423.58	0.00	4,700.00	0.00	144,123.58
	nmental Activities, Capital Assets, Net numulated Depreciation	152,652.42	0.00	20,300.00	0.00	172,952.42

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Transportation (27XX)	4,700.00	0.00	0.00
Total Depreciation for FY2016	4,700.00	0.00	0.00

^{***} Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

29 McCone County 0566 Vida Elem



FY2015-16

Submit ID: 0566-59457820

29 McCone County 0566 Vida Elem

Net Pension Liability FY2016

	Beginning Balance	8 8		Ending Balance	
Governmental					
Net Pension - TRS	128,855.00	6,827.00	0.00	135,682.00	